[Mr. M. Govinda Pillai.]

The increase in the current year's receipt under Scientific and Miscellaneous Departments is special to the year for reasons already explained.

EXPENDITURE CHARGED TO REVENUE.

11. The expenditure proposed to be made from the revenue of Rs 263·79 lakhs budgeted for the next year has been fixed at Rs 261·09 lakhs. This exceeds the revised estimates for the current year by Rs 4·01 lakhs. The programme of expenditure for the various departments has been subjected to careful scrutiny both by the Government and the Standing Finance Committee of the Legislature and the allotments fixed with due regard to the needs of progressive administration on the one hand and the necessity for rigid economy on the other. I shall now pass on to a brief survey of the more important features of the next year's programme of expenditure.

12. *Land Revenue.* Over and above the provision for the normal activities of the Department, the necessary allotment has been made in the Land Revenue budget for the continuance of certain important special items of work such as the Jenmikaram Settlement Operations, which are nearing completion, the survey of Minor Circuits and the demarcation and survey of encroachments within the Cardamom Hills Reserve. But the one outstanding feature of the Land Revenue budget for the next year, a feature of particular interest to the ryot, is a lump sum provision of Rs 20,000 for working out a scheme for bringing up-to-date the records relating to land, which had of late been falling into arrears owing to a substantial reduction of the Land Records Maintenance staff in 1107 as a measure of retrenchment.

13. *Income Tax.* The Income Tax Department, which had at first been only an adjunct of the Land Revenue Department, but which was separated therefrom and organised as a self-contained unit at the commencement of this year, on a temporary basis under a Deputy Commissioner of Income Tax, is proposed to be made permanent from next year, in view of the appreciable improvements in assessment and collections resulting from the separation. The Land Revenue and Income Tax Commissioner will, however, continue to excercise superior control over the department as the Chief Revenue authority.

14. *Excise.* It has not yet been possible to arrive at a correct estimate of the work of the special temporary executive staff appointed in 1113 and continued during the current year, for the prevention of smuggling and the conservation of Excise revenue especially in the frontiers; for, though this staff has been in existence for over a year and a half, the effects of their work on the Excise revenue of the State had been considerably vitiated by the concurrent effects of the general political unrest, from which we are just emerging, and it may take some time more for the staff to show their real usefulness. Government, however, feel that the Excise revenues of the State during

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